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Amendments to the Claims:

This listing of claims replaces all prior versions and listings of claims in the application:

Listing of Claims:

Claim 1-28. (Canceled)

Claim 29. (Original) A method of manufacturing a semiconductor device, comprising:

forming a thin film transistor over a substrate;

forming a first insulating film covering the thin film transistor;

forming a contact hole by etching the first insulating film;

forming a metal wiring on the first insulating film, wherein the metal wiring is electrically connected to the thin film transistor;

forming a second insulating film on the first insulating film and the metal wiring by coating;

etching the second insulating film on the metal wiring to expose a surface of the metal wiring; and

forming a pixel electrode on the second insulating film, wherein the pixel electrode is in contact with the metal wiring.

Claim 30. (Original) A method of manufacturing a semiconductor device according to claim 29, wherein the coating is performed by rotating the substrate at a rotation number of 100 to 2000 rpm.

Claim 31. (Original) A method of manufacturing a semiconductor device according to claim 29, wherein the semiconductor device is at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a goggle-type display, a player using a recording medium, digital camera, and a projector.

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Claim 32. (Original) A method of manufacturing a semiconductor device, comprising: forming a thin film transistor and a capacitor element over a substrate; forming an insulating film covering the thin film transistor and the capacitor element;

forming a contact hole by etching the insulating film;

forming a first metal wiring and a second metal wiring on the insulating film, wherein the first metal wiring and the second metal wiring are electrically connected to the thin film transistor and the capacitor element, respectively;

forming a second insulating film on the first insulating film, on the first metal wiring and on the second metal wiring by coating;

etching the second insulating film on the first metal wiring and the second metal wiring to expose a surface of the first metal wiring and the second metal wiring; and

forming a pixel electrode on the second insulating film, wherein the pixel electrode is in contact with the first metal wiring and the second metal wiring.

Claim 33. (Original) A method of manufacturing a semiconductor device according to claim 32, wherein the coating is performed by rotating the substrate at a rotation number of 100 to 2000 rpm.

Claim 34. (Original) A method of manufacturing a semiconductor device according to claim 32, wherein the semiconductor device is at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a goggle-type display, a player using a recording medium, digital camera, and a projector.

Claim 35. (Original) A method of manufacturing a light emitting device, comprising: forming a thin film transistor and a capacitor element over a substrate; forming an insulating film covering the thin film transistor and the capacitor element; forming a contact hole by etching the insulating film;

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forming a first metal wiring and a second metal wiring on the insulating film, wherein the first metal wiring and the second metal wiring are electrically connected to the thin film transistor and the capacitor element, respectively;

forming a second insulating film on the first insulating film, on the first metal wiring and on the second metal wiring by coating;

etching the second insulating film on the first metal wiring and the second metal wiring to expose a surface of the first metal wiring and the second metal wiring; and

forming a pixel electrode on the second insulating film, wherein the pixel 30 electrode is in contact with the first metal wiring and the second metal wiring.

Claim 36. (Original) A method of manufacturing a light emitting device according to claim 35, wherein the coating is performed by rotating the substrate at a rotation number of 100 to 2000 rpm.

Claim 37. (Original) A method of manufacturing a light emitting device according to claim 35, wherein the light emitting device is incorporated in at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a goggle-type display, a player using a recording medium, digital camera, and a projector.

Claim 38. (New) A method of manufacturing a semiconductor device, comprising:

forming a thin film transistor over a substrate;

forming a first insulating film covering the thin film transistor;

forming a contact hole by etching the first insulating film;

forming a metal wiring on the first insulating film, wherein the metal wiring is electrically connected to the thin film transistor;

forming a second insulating film on the first insulating film and the metal wiring by coating;

etching the second insulating film on the metal wiring to expose a surface of the metal wiring; and

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forming a pixel electrode on the second insulating film, wherein the pixel electrode is in contact with the metal wiring.

Claim 39. (New) A method of manufacturing a semiconductor device according to claim 38, wherein the coating is performed by rotating the substrate at a rotation number of 100 to 2000 rpm.

Claim 40. (New) A method of manufacturing a semiconductor device according to claim 38, wherein the semiconductor device is at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a goggle-type display, a player using a recording medium, digital camera, and a projector.

Claim 41. (New) A method of manufacturing a semiconductor device, comprising: forming a thin film transistor and a capacitor element over a substrate; forming an insulating film covering the thin film transistor and the capacitor element; forming a contact hole by etching the insulating film;

forming a first metal wiring and a second metal wiring on the insulating film, wherein the first metal wiring and the second metal wiring are electrically connected to the thin film transistor and the capacitor element, respectively;

forming a second insulating film on the first insulating film, on the first metal wiring and on the second metal wiring by coating;

etching the second insulating film on the first metal wiring and the second metal wiring to expose a surface of the first metal wiring and the second metal wiring; and

forming a pixel electrode on the second insulating film, wherein the pixel electrode is in contact with the first metal wiring and the second metal wiring.

Claim 42. (New) A method of manufacturing a semiconductor device according to claim 41, wherein the coating is performed by rotating the substrate at a rotation number of 100 to 2000 rpm.

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Claim 43. (New) A method of manufacturing a semiconductor device according to claim 41, wherein the semiconductor device is at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a goggle-type display, a player using a recording medium, digital camera, and a projector.

Claim 44. (New) A method of manufacturing a light emitting device, comprising: forming a thin film transistor and a capacitor element over a substrate; forming an insulating film covering the thin film transistor and the capacitor element; forming a contact hole by etching the insulating film;

forming a first metal wiring and a second metal wiring on the insulating film, wherein the first metal wiring and the second metal wiring are electrically connected to the thin film transistor and the capacitor element, respectively;

forming a second insulating film on the first insulating film, on the first metal wiring and on the second metal wiring by coating;

etching the second insulating film on the first metal wiring and the second metal wiring to expose a surface of the first metal wiring and the second metal wiring; and

forming a pixel electrode on the second insulating film, wherein the pixel electrode is in contact with the first metal wiring and the second metal wiring.

Claim 45. (New) A method of manufacturing a light emitting device according to claim 44, wherein the coating is performed by rotating the substrate at a rotation number of 100 to 2000 rpm.

Claim 46. (New) A method of manufacturing a light emitting device according to claim 44, wherein the light emitting device is incorporated in at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a goggle-type display, a player using a recording medium, digital camera, and a projector.

Claim 47. (New) A method of manufacturing a semiconductor device according to claim 38, wherein the second insulating film comprises one or a plurality of kinds of materials selected

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from the group consisting of polyimide, acrylic resin, polyamide, polyimideamide, and benzocylobutene.

Claim 48. (New) A method of manufacturing a semiconductor device according to claim 41, wherein the second insulating film comprises one or a plurality of kinds of materials selected from the group consisting of polyimide, acrylic resin, polyamide, polyimideamide, and benzocylobutene.

Claim 49. (New) A method of manufacturing a light emitting device according to claim 44, wherein the second insulating film comprises one or a plurality of kinds of materials selected from the group consisting of polyimide, acrylic resin, polyamide, polyimideamide, and benzocylobutene.

Claim 50. (New) A method of manufacturing a semiconductor device, comprising:

forming a thin film transistor over a substrate;

forming a first insulating film covering the thin film transistor;

forming a contact hole by etching the first insulating film;

forming a metal wiring on the first insulating film, wherein the metal wiring is electrically connected to the thin film transistor;

forming a second insulating film on the first insulating film and the metal wiring by coating, wherein the second insulating film has a lower viscosity than the first insulating film;

etching the second insulating film on the metal wiring to expose a surface of the metal wiring; and

forming a pixel electrode on the second insulating film, wherein the pixel electrode is in contact with the metal wiring.

Claim 51. (New) A method of manufacturing a semiconductor device according to claim 50, wherein the coating is performed by rotating the substrate at a rotation number of 100 to 2000 rpm.

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Claim 52. (New) A method of manufacturing a semiconductor device according to claim 50, wherein the second insulating film comprises one or a plurality of kinds of materials selected from the group consisting of polyimide, acrylic resin, polyamide, polyimideamide, and benzocylobutene.

Claim 53. (New) A method of manufacturing a semiconductor device according to claim 50, wherein the semiconductor device is at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a goggle-type display, a player using a recording medium, digital camera, and a projector.

Claim 54. (New) A method of manufacturing a light emitting device, comprising:

forming a thin film transistor over a substrate;

forming a first insulating film covering the thin film transistor;

forming a contact hole by etching the first insulating film;

forming a metal wiring on the first insulating film, wherein the metal wiring is electrically connected to the thin film transistor;

forming a second insulating film on the first insulating film and the metal wiring by coating, wherein the second insulating film has a lower viscosity than the first insulating film;

etching the second insulating film on the metal wiring to expose a surface of the metal wiring; and

forming a pixel electrode on the second insulating film, wherein the pixel electrode is in contact with the metal wiring.

Claim 55. (New) A method of manufacturing a light emitting device according to claim 54, wherein the coating is performed by rotating the substrate at a rotation number of 100 to 2000 rpm.

Claim 56. (New) A method of manufacturing a light emitting device according to claim 54, wherein the second insulating film comprises one or a plurality of kinds of materials selected

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from the group consisting of polyimide, acrylic resin, polyamide, polyimideamide, and benzocylobutene.

Claim 57. (New) A method of manufacturing a light emitting device according to claim 54, wherein the light emitting device is incorporated in at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a goggle-type display, a player using a recording medium, digital camera, and a projector.